



**STATE BOARD OF EQUALIZATION**

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July 5, 1984

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Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 84/63

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 8

Following are brief summaries of Legislation introduced or amended in the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 2345

Author: Assembly Member Hannigan

Action: Amended in Senate

Date: June 15, 1984

Affected Code Sections: In its latest version, this bill adds amendments to Sections 75.31 and 75.54 of the Revenue and Taxation Code.

As amended, this supplemental assessment bill would:

(1) require that Los Angeles County include in its notice of supplemental assessment a statement that the supplemental assessment can be appealed within 60 days of the date the supplemental tax bill is mailed;

(2) specify that supplemental taxes become a lien on real property only under certain conditions, and that an additional supplemental assessment to a new owner will extinguish the lien created by a prior supplemental assessment.

AB 2890

Author: Assembly Member Young

Action: Amended in Assembly

Date: June 12, 1984

Affected Code Section: Amends Section 62 of the Revenue and Taxation Code.

As amended, this bill would exclude from change in ownership the transfer of an eligible dwelling unit under specific conditions from parents or guardians to children or wards, when those children or wards have been disabled, as defined, for at least five years prior to the transfer, and when the childrens' or wards' adjusted gross income in the year of transfer is \$20,000 or less. Also, assessees whose property had been reappraised for 1985 in contravention of this exclusion could timely apply for and obtain a reversal of this reassessment.

July 5, 1984

AB 3741

Author: Assembly Member Bradley

Action: Amended in Senate

Date: June 11, 1984

Affected Code Sections: Amends Sections 51, 75.18, and 110.1 of the Revenue and Taxation Code.

As amended, this bill would change the reference to the inflation factor, which is found in the supplemental assessment statutes, from Section 2212 to Section 51(a).

ACA 69

Author: Assembly Member Farr

Action: Amended in Assembly

Date: May 2, 1984

Affected Constitutional Provision: Amends Section 2 of Article XIII A.

As amended, this measure would limit the proposed exclusion from new construction of any additions to, alterations or reconstructions of certified historic structures performed for reasons for historical authenticity, safety or handicapped accessibility by restricting such exclusions to owner-occupied principal places of residence.

SB 1617

Author: Senator Boatwright

Action: Amended in Assembly

Date: May 21, 1984

Affected Code Sections: In pertinent part, amends Sections 172.1 and 5841 of the Revenue and Taxation Code.

As amended, this bill would eliminate the requirement that, in order for a mobilehome to receive tax relief following a disaster, the disaster must have been so declared by the Governor.

SB 1724

Author: Senator Keene

Action: Amended in Assembly

Date: June 12, 1984

Affected Code Section: Amends Section 434.5 of the Revenue and Taxation Code.

As amended, this bill would create a "Whitewood Subzone of the Redwood Region" for purposes of administering the timber yield tax, and would define this zone as timberland located within the Redwood Region in which redwoods did not originally exist, and which has not been replanted with redwood for commercial purposes.

SB 1841

Author: Senator Craven  
Action: Amended in Assembly  
Date: May 24, 1984  
Affected Code Sections: In pertinent part, amends Sections 5801 and 5812 of, repeals and adds Section 10760 of, and repeals Section 10759.5 of, the Revenue and Taxation Code. Urgency statute.

As amended, this bill modifies the proposed reinstatement provisions for mobilehomes that have become taxable because of a delinquency in the vehicle license fee. It now requires that payment of property taxes be current, as defined, and verified by the county tax collector on the application forms provided by HCD.

SB 2109

Author: Senator Marks  
Action: Amended in Assembly  
Date: June 7, 1984  
Affected Code Section: Amends Section 214 of the Revenue and Taxation Code.

As amended, this bill would provide that the clarifying changes it makes to the welfare exemption for housing for elderly and handicapped families are declaratory of existing law, and that, further, no property tax refunds could be required for prior years because of changes made by this bill.

SB 2240

Author: Senator Seymour  
Action: Amended in Senate  
Date: May 21, 1984  
Affected Code Sections: Add Chapters 4.5 and 11 to Part 2 of Division 31 of the Health and Safety Code; amends Section 62 of the Revenue and Taxation Code.

As amended, this bill would exclude from change in ownership the transfer on or after January 1, 1985, of a mobilehome park to a nonprofit corporation, stock cooperative corporation, or other entity formed for purposes of converting a mobilehome park to condominium or stock cooperative ownership interests.

TO COUNTY ASSESSORS

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July 5, 1984

SJR 50

Author: Senator Doolittle  
Action: Amended in Assembly  
Date: June 18, 1984  
Subject: Local taxation of federally-owned forestland.

This joint resolution petitions the President of the United States and the Secretary of the Department of Agriculture not to proceed with proposed legislation that would provide for the local taxation of federally-owned forestland.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
AL-12-1387A/D-2